

X Y Z C O N T R A C T O R

Boston, Massachusetts

Date _____

Fiscal Officer
Office of Scientific Research
and Development
1530 P Street, N. W.
Washington 25, D. C.

Dear Sir:

In accordance with provision of Article (x) of Contract Number OEMsr-3000, Supplement Number (x), request is hereby made for an advance payment in the amount of \$100,000.00 for the calendar month of January, 1944.

The probable actual expenditures for this period are as follows:

<u>Article and Paragraph</u>	<u>Items of Cost as Listed in Contract</u>	<u>Probable Actual Expenditures</u>
2(d) (1)	Salaries and wages	\$ 40,000.00
2(d) (3)	Materials and services	25,000.00
2(d) (4)	Overhead	10,000.00
2(d) (6)	Travel	4,000.00
	Etc. - as listed	<u>21,000.00</u>
		Total <u>\$100,000.00</u>

Your prompt approval of this request will be appreciated. Accounting will be in accordance with terms of the contract.

Yours Very truly,

X Y Z Contractor

Per _____

(Title)

Office for Emergency Management
OFFICE OF SCIENTIFIC RESEARCH AND DEVELOPMENT
1530 P Street, N. W.
Washington, D. C.

SPECIAL INSTRUCTIONS TO CONTRACTORS

Attention: Accounting Departments

SUBJECT: FURTHER RELAXATION OF VOUCHERING REQUIREMENTS

Recently the Comptroller General of the United States further relaxed normal vouchers requirements for this Office in connection with itemizations and substantiations of vouchers submitted under our experimental contracts which are executed on a cost basis. For some time it has not been necessary for OSRD contractors to list on vouchers, or furnish supporting evidentiary substantiation for individual items costing less than \$50. Now certain additional requirements are waived as indicated in these revised instructions.

Effective immediately you may, therefore, disregard all previous conflicting vouchers instructions and prepare Standard Form Number 1034 Vouchers as indicated below, showing still in the usual manner the name and address of the contractor, place and date of preparation, general groupings of charges under applicable contract paragraphs relating to costs, with appropriate sub-totals, etc. These same instructions apply to sub-contractors and suppliers.

"Individual item" as used in connection with salaries and wages means the amount earned by and paid to an individual under a particular contract during a given pay period, while the term as applied to materials, equipment, supplies, etc. means any single item of anything.

I. GENERAL INSTRUCTIONS

- A. Vouchers should be submitted monthly under each contract, with a separate voucher for each different contract. (Supplements are considered as parts of the original contracts).
- B. Group suspended items under each contract and submit reclaim vouchers monthly so as to reduce the number of vouchers and thereby expedite settlements. Or reclaims may be included in a subsequent regular voucher under the same contract.
- C. A "Certified True Copy" of a document can be provided by simply typing or stamping on the copy the words "Certified True Copy" and by having some responsible official sign his name thereunder with a showing of his title.
- D. The signed original voucher and the three unsigned copies required should always be furnished. All information except the signatures appearing on the originals should be shown on the copies. Copies of any documents supporting the original voucher should be furnished for at least one copy of the voucher, but if impossible or impracticable to supply them this usual requirement will be waived.

E. Certifications required are as follows:

1. The regular certification included on the face of the printed voucher form, which should be signed by a responsible official of the contractor whose title should also be indicated.
2. The following special certification, which should be typed or stamped on the reverse side of the original voucher and properly signed as indicated under 1., above and which is to be used on every voucher regardless of whether it applies in its entirety:

"I further certify that the personal services and the supplies, equipment, materials, etc., listed hereon were required by and were used in the performance of the work under the contract referred to on this voucher and that payments have been made of all amounts for which reimbursements are hereby claimed; that the amounts claimed for personal services involving part time work, determined from a distribution of wages for the period indicated to be directly chargeable to the United States under the provisions of the contract referred to on this voucher, are true and correct and that payments of these amounts have been made to all employees whose wages are included in the distribution; that payrolls, procurement records, invoices and requisitions concerned will be kept for at least four years, subject to inspection upon request by authorized representatives of the United States Government; and that no individual items costing \$50. or more have been included in the sub-totals and totals of charges for which no itemizations or evidentiary substantiations are furnished."

(Please note that this revised certification is different from the one previously required).

II. SPECIFIC VOUCHERING INSTRUCTIONS UNDER EXPERIMENTAL CONTRACTS

A. Salaries and Wages

1. For individual items of \$50. and over use (a) or (b) as indicated below:
 - (a) Itemization required on vouchers if originals or certified true copies of payrolls are not furnished--
 - (1) Names or payroll or clock numbers
 - (2) Dates or periods and hours worked
 - (3) Amounts paid to each employee for services covered by this voucher
 - (b) Substantiation of vouchers may be accomplished without detailed itemization on the vouchers by submission of original or certified true copies of payrolls. When using this procedure refer on the voucher to the payrolls and list the total amount involved for services covered by the voucher.

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2. Individual items under \$50.

- (a) Itemization not required
- (b) Substantiation not required
- (c) Simply show period of time covered and the total of all items included

B. Materials, equipment, supplies, apparatus, communication and transportation expenses, insurance, etc.

1. For individual items of \$50. and over use (a) or (b) as indicated below:

- (a) Itemization required on vouchers if originals or certified true copies of suppliers' itemized invoices are not furnished--
 - (1) Dates of use or service
 - (2) Names or identifying numbers of items (Code designations when agreed upon)
 - (3) Names of suppliers
 - (4) Numbers or quantities of items
 - (5) Unit prices
 - (6) Amount of each item group covered by the voucher
- (b) Substantiation of vouchers may be accomplished without detailed itemization on the vouchers by submission of original or certified true copies of suppliers' itemized invoices. When using this procedure refer on the vouchers to the supporting documents and list the total amount involved for items covered by the vouchers.

2. Individual items under \$50.

- (a) Itemization not required
- (b) Substantiation not required
- (c) Simply show period of time covered and the total of all items included

C. Stock withdrawals

1. Individual items of \$50. and over

- (a) Itemization on vouchers--
 - (1) Dates of use
 - (2) Names of items
 - (3) Unit Prices
 - (4) Amount of each item group covered by the voucher

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2. Individual items under \$50.
 - (a) Itemization not required
 - (b) Substantiation not required
 - (c) Simply show period of time covered and the total of all items included

D. Travel

1. For all trips, regardless of amounts involved, itemize on the vouchers, or on contractors' special forms, in accordance with contract provisions and as indicated by (a) or (b), below:

(a) Actual expense basis

- (1) Names of travelers
- (2) Dates or periods of travel
- (3) Points between which travel was performed
- (4) Transportation costs, with indication of mode of travel (Train, automobile, etc. - when by automobile give mileage)
- (5) Cost of lodgings
- (6) Cost of meals
- (7) Cost of taxis, tips and incidentals (Entertainment items not allowable)
- (8) Total cost

(b) Per diem basis

- (1) Names of travelers
- (2) Dates or periods of travel
- (3) Points between which travel was performed
- (4) Transportation costs, with indication of mode of travel (Train, automobile, etc. - when by automobile give mileage)
- (5) Hours of departure and return at beginning and end of trips
- (6) Per diem cost
- (7) Total cost

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The General Accounting Office has allowed this unusual relaxation on the basis of the special certifications by you, supplemented by special ones required from us, and we must all justify this confidence by carefully protecting the interests of the Government. Please remember that all expenditures under contracts must be necessary and reasonable and that the General Accounting Office has the legal right to verify all expenditures made by you from an examination of your books and records.

I hope that this greatly simplified vouchering procedure will solve most of your problems and that it will result in fewer suspensions and faster settlements of your accounts.

C. G. Cruikshank
Fiscal Officer